

FOR the purpose of providing that ~~under-certain-circumstances~~, a county or municipality may examine the returns filed by a business required to pay the admissions and amusement tax in the county or municipality; prohibiting the disclosure of information to unauthorized persons; providing penalties; and generally relating to the audit of the admissions and amusement tax by a county or municipality.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 404
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes
Section 405
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

404.

(a) The tax levied by a local legislative body shall be collected by the Comptroller.

(b) The proper officials of any county, incorporated municipality or Baltimore City shall notify the Comptroller at least sixty (60) days in advance of the date on which the taxes take effect and are to be collected by the Comptroller, as to any changes in rate or type of activity to be taxed.

(c) Each quarter, the Comptroller shall deduct and retain an amount necessary to defray the cost of administration and collection in the previous quarter.

(d) Within twenty (20) days after the end of each calendar quarter, the Comptroller shall pay the balance of the taxes collected to the respective legislative bodies of the counties or incorporated municipality or the Mayor and City Council of Baltimore City, according to their source of collection.

(E) THE COMPTROLLER SHALL ALLOW THE TREASURER OR FINANCE OFFICER OF ANY COUNTY OR MUNICIPALITY TO EXAMINE THE RETURNS REQUIRED UNDER § 405 OF THIS ARTICLE OF ANY BUSINESS LOCATED WITHIN THE COUNTY OR MUNICIPALITY FOR--THE-PURPOSE-OF-VERIFYING THE-ACCURACY-OF-THE-RETURN-OR-COMPLIANCE-WITH-THIS-SUBTITLE.